

Completing IRS Form 990-N

Guide for councils with less than
\$25,000 in annual receipts

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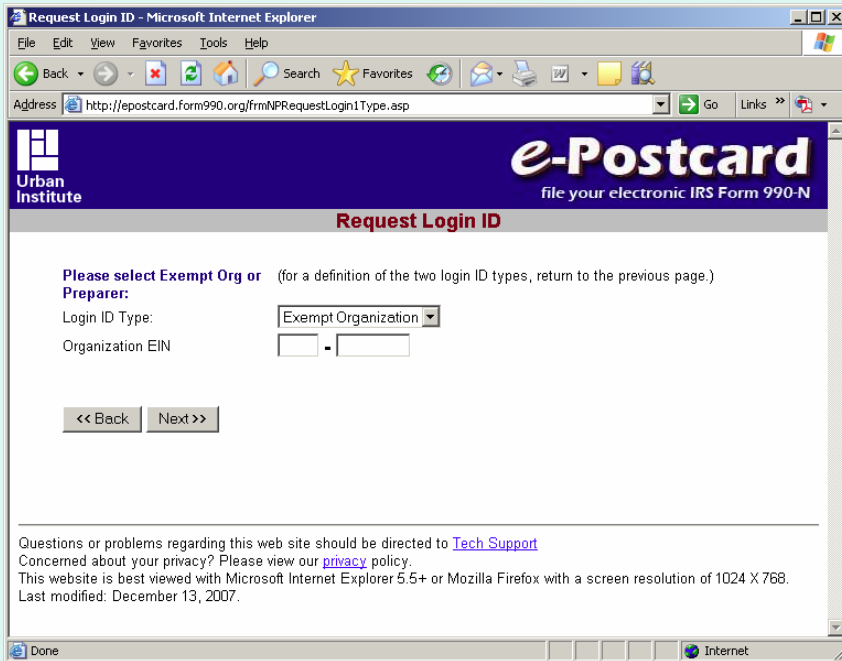
- IRS Form 990-N, taking effect for the first time in 2008, collects and verifies information that the IRS has on file for organizations with gross annual receipts below \$25,000.
- If the council has a fiscal year that ends June 30, IRS Form 990-N is filed electronically between the July 1 and November 15, 2008, at epostcard.form990.org. Filing deadlines are based on fiscal year. There is no penalty this year for missed deadlines.
 - **Filing Form 990-N is a two-step process.**

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STEP ONE

Register as a new user

- Visit epostcard.form990.org
- Enter the council's EIN



The screenshot shows a Microsoft Internet Explorer browser window displaying the 'Request Login ID' page of the e-Postcard website. The address bar shows the URL: <http://epostcard.form990.org/frmMPRequestLogin1Type.asp>. The page header features the Urban Institute logo and the e-Postcard logo with the tagline 'file your electronic IRS Form 990-N'. The main content area is titled 'Request Login ID' and contains the following text: 'Please select Exempt Org or Preparer: (for a definition of the two login ID types, return to the previous page.)'. Below this, there is a 'Login ID Type:' label with a dropdown menu set to 'Exempt Organization'. Underneath, there is an 'Organization EIN' label followed by two input boxes separated by a hyphen. At the bottom of the form area, there are two buttons: '<< Back' and 'Next >>'. At the very bottom of the page, there is a footer with the following text: 'Questions or problems regarding this web site should be directed to [Tech Support](#). Concerned about your privacy? Please view our [privacy](#) policy. This website is best viewed with Microsoft Internet Explorer 5.5+ or Mozilla Firefox with a screen resolution of 1024 X 768. Last modified: December 13, 2007.'

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STEP ONE

- Once the EIN is entered, the system generates a Login ID
- Please do not be alarmed that the **legal name that the IRS has on file** for the council is usually **International Reading Association, Inc.**
- **Do not try to change the legal name.** The council's name will appear at the end of the filing process.
- *Why doesn't the council's name appear? All U.S.-based councils chartered by IRA can be exempt from federal income tax and eligible to receive charitable donations through **IRA's group exemption.** (The other option is to apply directly to the IRS for section 501(c)(3) status.) The IRS recognizes individual (council) members of IRA's group through their Employer Identification Number, EIN, and uses the main organization's name as the legal name.*

Request Login ID - Microsoft Internet Explorer

Address <http://epostcard.form990.org/frmNPRequestLogin2Info.Asp>

Urban Institute **e-Postcard**
file your electronic IRS Form 990-N

Request Login ID

Please enter the following information and then click the 'Next' button (All fields are required.)

Login ID Type: **Exempt Organization**
Login ID: **11900002501**
Organization Name: **SUPPORTING ORGANIZATION INC**
Password: NOTE: Password must be between 6 and 15 characters and is case sensitive.
Verify Password:
First Name:
Last Name:
Email Address:
Verify Email Address:
Daytime Phone:

<< Back Next >>

Questions or problems regarding this web site should be directed to [Tech Support](#)
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STEP ONE

- The filer provides a password, first and last names, an email address*, and daytime phone number.
- *Login ID Activation requires an email response, so it's important that the email address provided is not so heavily filtered (or the mailbox too jammed) for the activation email to get through.

The screenshot shows a web browser window titled "Request Login ID - Microsoft Internet Explorer". The address bar displays "http://epostcard.form990.org/frmNPRequestLogin2Info.Asp". The page header features the "Urban Institute" logo and the "e-Postcard" logo with the tagline "file your electronic IRS Form 990-N". The main heading is "Request Login ID".

The form contains the following fields and instructions:

- Instructions:** "Please enter the following information and then click the 'Next' button (All fields are required.)"
- Login ID Type:** Exempt Organization
- Login ID:** 11900002501
- Organization Name:** SUPPORTING ORGANIZATION INC
- Password:** [Text Input] NOTE: Password must be between 6 and 15 characters and is case sensitive.
- Verify Password:** [Text Input]
- First Name:** [Text Input]
- Last Name:** [Text Input]
- Email Address:** [Text Input]
- Verify Email Address:** [Text Input]
- Daytime Phone:** [Text Input]

Navigation buttons: << Back, Next >>

Footer text: "Questions or problems regarding this web site should be directed to [Tech Support](#). Concerned about your privacy? Please view our [privacy](#) policy. This website is best viewed with Microsoft Internet Explorer 5.5+ or Mozilla Firefox with a screen resolution of 1024 X 768. Last modified: December 13, 2007."

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STEP ONE

Activate Login ID - Microsoft Internet Explorer

Address: <http://epostcard.form990.org/frmAdminLoginActivate.asp?A=0000101m465842gQm>

Urban Institute **e-Postcard** file your electronic IRS Form 990-N

Activate Login ID

If the information below is correct, enter your password and click the *Next* button. If the information is not correct, contact [Tech Support](#).

User Name: Penn Oak
Login ID: 11900002501
Login Type: Exempt Org
Org Name: SUPPORTING ORGANIZATION INC

Password:

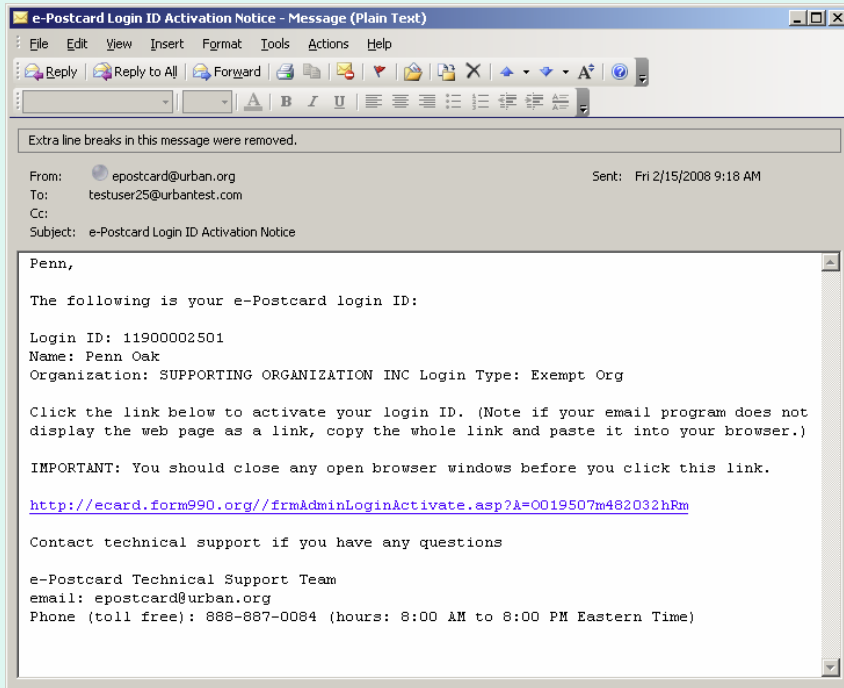
Note: Your password is case sensitive.

Questions or problems regarding this web site should be directed to [Tech Support](#).
Concerned about your privacy? Please view our [privacy](#) policy.
This website is best viewed with Microsoft Internet Explorer 5.5+ or Mozilla Firefox with a screen resolution of 1024 X 768.
Last modified: December 13, 2007.

- Login ID Activation (registration) is completed by entering the password. The response screen notifying the filer of success can be printed and saved.
- Receipt of the Login ID activation email marks the end of the first step for filing Form 990-N.

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STEP TWO



- The receipt email provides the filer with the option to file the 990-N immediately by clicking the link provided.
- The filer can save the email and use the link to complete the 990-N at another time.

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STEP TWO

- The filer will enter the fiscal year (July 1, 2007 to June 30, 2008 for most councils) and respond to both parts of question B.
- **Do not try to change the legal name** on question C. You can enter the council's name on the next screen.

Form 990-N (e-Postcard) Online - Organization Information - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Address <http://epostcard.form990.org/DEntry/Form990NCreate.asp>

Urban Institute **e-Postcard**
file your electronic IRS Form 990-N

Form 990-N Home Control Panel Log Out

Electronic Notice - Form 990-N (e-Postcard)
Organization Information

A For the tax year period beginning and ending

B Has your organization terminated or gone out of business?

Are your gross receipts normally \$25,000 or less?

C Organization's legal name - Line 1

Organization's legal name - Line 2

D Employer identification number (EIN)

Click the image next to any field for help/instructions.

Questions or problems regarding this website should be directed to [Tech Support](#).
Concerned about your privacy? Please view our [Privacy Policy](#).
Website last modified on: October 23rd, 2007.
This website is best viewed with Microsoft Internet Explorer 5.5+ or Mozilla Firefox 1.0+ with a screen resolution of 1024 X 768.
You are currently using Microsoft Internet Explorer 6 in 1680 X 1050 resolution.

Done Internet

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STEP TWO

The screenshot shows a web browser window titled "Form 990-N (e-Postcard) Online - Organization Address and Principal Officer Information Page - Microsoft Internet Explorer". The address bar shows "http://epostcard.form990.org/IDEntry/Form990NMainPartII.asp". The page header includes the Urban Institute logo and the text "e-Postcard file your electronic IRS Form 990-N". Below the header, there are navigation links: "Quick Jump", "Form 990-N (e-Postcard)", and "Logout". The main content area is titled "Electronic Notice - Form 990-N (e-Postcard) Organization Address and Principal Officer Information" and includes a "Save Changes" button. The form fields are as follows:

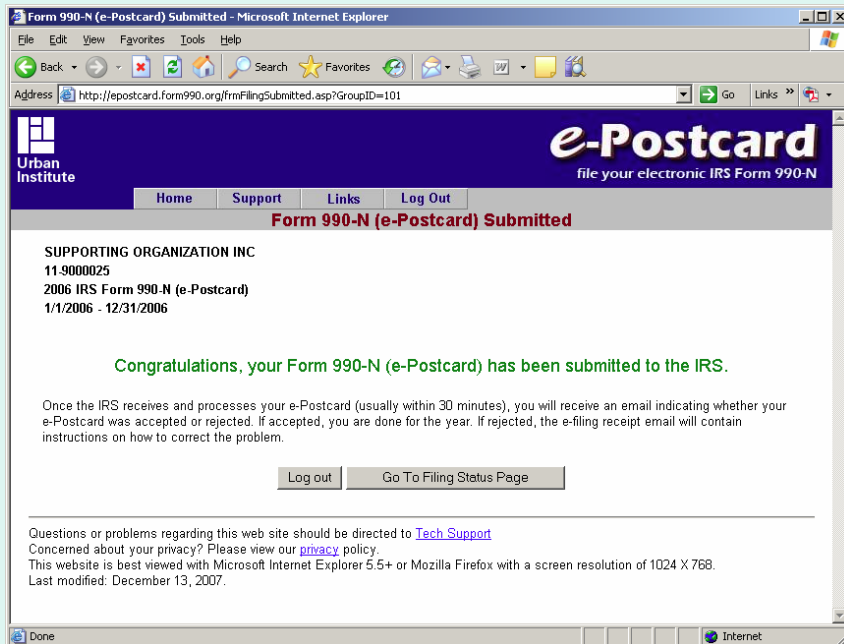
- Organization's legal name: SUPPORTING ORGANIZATION INC
- If your organization conducts business using another name (dba), enter other name:
 - DBA name: [text input]
 - DBA name - continued: [text input]
- Organization's mailing address:
 - Country: United States (dropdown menu)
 - Number and street (or PO Box) - Line 1: [text input]
 - Number and street (or PO Box) - Line 2: [text input]
 - City or town: [text input]
 - State: [dropdown menu]
 - Zip code: [text input]
- Organization's website address, if applicable: [text input]

- The filer may enter the council's name (as a DBA), its current mailing information, website address.
- The filer enters principal officer's name and address on the same screen (not pictured).
- Once the information is completed, the filer can click a button to submit the e-postcard to the IRS (not pictured).

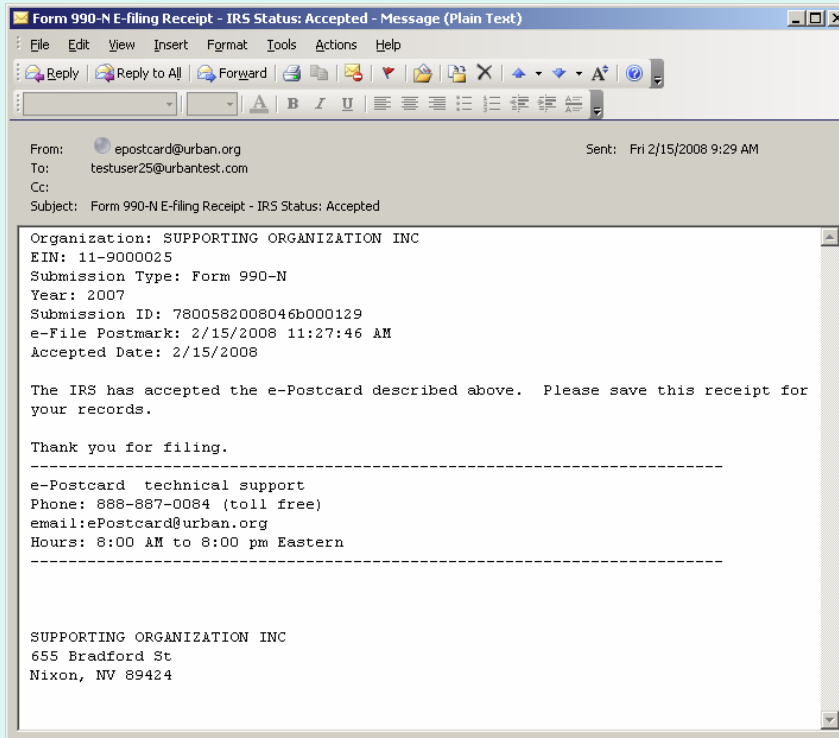
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STEP TWO

- Within about 30 minutes, the IRS will notify the filer by email that the 990-N was accepted or rejected. If rejected, the IRS will offer instructions on how to correct the problem.



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- **IRS ACCEPTANCE MESSAGE - RETAIN FOR COUNCIL RECORDS**

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THINGS THAT CAN GO WRONG

- Councils may find that the legal name (generally, International Reading Association) or fiscal year dates are incorrect. These problems can be resolved only by the IRS and take at least 10 weeks. Councils are encouraged to complete the Form 990-N if they can, and make corrections on a separate track.
- To update the email address or other information provided during registration, select Update User Record from the right-hand menu on the e-Postcard home page. Enter your login ID and password and click Log In. From the Manage Users page, click Change Password to change your password or Edit to update other information.
- ***The <http://epostcard.form990.org/> website has a FAQ section and produced the Quick Start Guide used in this PowerPoint.***
- ***You may also contact Beth Cady at bcady@reading.org for additional information.***